

Date \_\_\_\_\_

**Errors in VAT return**

<b>Enterprise</b>	Name and address	<b>CVR/SE no.</b> (Central Business Registration no.)
		<b>CPR no.</b> (civil registration no.)
		Period, from - to

**Explanation**

Please indicate **DIFFERENCES** relating to previously declared amounts only. Careful attention should be paid to the prefixes + and -. See the guide.

**Error**

Output VAT (VAT payable)		
VAT on goods etc. purchased abroad		
VAT on services purchased abroad subject to a reverse charge		=
<b>Deductions</b>		
Input VAT (VAT deductible)		
Oil and bottled gas duty		
Electricity duty		
Natural gas and town gas duty		
Carbon duty		
CO <sub>2</sub> duty		
Water charge		=

**Total amount of duties** (positive amount = make payment, negative amount = receive refund)\*

**Supplementary information**

**Box A - acquisition of goods.** The value without VAT of intra-Union acquisition of goods. \_\_\_\_\_

**Box A - acquisition of services.** The value without VAT of intra-Union acquisition of services. \_\_\_\_\_

**Box B - supply of goods - to be reported to "EU-salg uden moms"/DK VIES.** The value without VAT of intra-Union supply of goods. \_\_\_\_\_

**Box B - supplies - not to be reported to "EU-salg uden moms"/DK VIES.** The value without VAT of certain intra-Union supplies, for instance of installation, assembly, distance sales, and new means of transport to non-taxable persons. \_\_\_\_\_

**Box B - supply of services.** The value without VAT of intra-Union supply of services for which the purchaser is liable to pay the VAT as reverse charge - must also be reported to "EU-salg uden moms"/DK VIES. \_\_\_\_\_

**Box C - other supplies.** Value of supply of other goods and services that are supplied without VAT in in the territory of Denmark, to other EU Member States, and to third countries or third territories. \_\_\_\_\_

**Declaration** Signature of the responsible manager in the enterprise

I hereby declare that the return is correct and in accordance with the enterprise's financial statements.

\* If the tax liability is negative, the amount will be repaid. However, if the enterprise is in arrears with duties and taxes, the amount will be set off against the outstanding amount. ....

<p><b>Skattestyrelsens registrering</b></p> <p>Medarbejdersnummer:                      Navn:</p> <p>Eventuelt journalnummer:</p> <p>Udsendelse af betalingsoplysninger:    <input type="checkbox"/> Ja    <input type="checkbox"/> Nej</p>	<p><b>Udfyldes af Datafangst</b></p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border-bottom: 1px solid black;">Modt.dato</td> <td style="width:33%; border-bottom: 1px solid black;">Periode</td> <td style="width:33%; border-bottom: 1px solid black;">Tastedato</td> </tr> </table>	Modt.dato	Periode	Tastedato
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## Guide - How to submit the declaration

### Application

This declaration is used when you have declared an amount that is too high or too low at your ordinary VAT return.

### VAT periods

The declaration may cover one VAT period for each of the calendar years to which the declaration pertains.

### Completion

#### Enterprise

The form must be completed with the enterprise's name, address and CVR/SE number, (Central Business Registration no.) as well as the from and to period.

#### Error

In the 'Error' field, you must state the difference between the amount declared previously in the ordinary VAT return and the correct amount. If the amount declared was too high, please put – (minus) in front of the amount. Careful attention should be paid to the fact that the amounts indicated under **Deductions** switch prefix when moved down total amount of duties.

#### Example 1. Correction.

	Declared in ordinary VAT return + paid	Should have been	Delayed declaration
Output VAT	20,000	23,000	3,000
Input VAT	17,000	15,000	-2,000
Electricity duty	2,000	2,500	500
Total amount of duties.	1,000	5,500	4,500

*After corrections the enterprise must make an additional payment of DKK 4,500.*

#### Example 2. Output VAT and input VAT have been confused.

	Declared in ordinary VAT return + paid	Should have been	Delayed declaration
Output VAT	12,000	9,000	-3,000
Input VAT	9,000	12,000	3,000
Total amount of duties	3,000	-3,000	-6,000

*After corrections the enterprise receives a refund of DKK 6,000.*

### Explanation

In this box, you must provide details on the nature of the errors and the reasons why they have occurred.

### Declaration

**Please remember to sign the form.**

### Corrective payment of VAT

If you are obliged to make an additional payment of VAT, you must do so via the Skattekonto of your enterprise (Skattekonto is your tax account on the web portal E-tax for businesses at [www.skat.dk](http://www.skat.dk)). If payment is not received in due time, it will be included in the balance of the Skattekonto as from the latest date for payment. Interest is calculated on the balance on a daily basis. The interest calculated is added monthly.

### Refund of VAT

If you are entitled to a refund of VAT, the amount will be credited to your Skattekonto. Any excess balance will be paid into the enterprise's NemKonto. However, if the enterprise is in arrears with duties, taxes, etc., the amount will be set off against the outstanding amount.

### Further information

You are always welcome to contact the Danish Tax Agency for further information.

Mail the declaration to:

Skattestyrelsen  
Nykøbingvej 76  
Bygning 45  
4990 Sakskøbing  
Denmark